

Administrative
Expense Claim
Form

Exhibit A

Debtor against which claim is asserted:
Delphi Corporation, et al. 05-44481Case Name and Number
In re Delphi Corporation, et al. 05-44481
Chapter 11, Jointly Administered

NOTE: This form should not be used to make a claim in connection with a request for payment for goods or services provided to the Debtors prior to the commencement of the case. This Administrative Expense Claim Form is to be used solely in connection with a request for payment of an administrative expense arising after commencement of the case but prior to June 1, 2009, pursuant to 11 U.S.C. § 503.

Name of Creditor
(The person or other entity to whom the debtor owes money or property)

U.S. Customs and Border Protection

Name and Address Where Notices Should be Sent

U.S. Customs and Border Protection
Attn: Revenue Division, Bankruptcy Team
6650 Telecom Dr., Suite 100
Indianapolis, IN 46278
Telephone No.

1-800-743-3333 (relay); 317-298-1501

- ☐ Check box if you are aware that anyone else has filed a proof of claim relating to your claim. Attach copy of statement giving particulars.
- ☐ Check box if you have never received any notices from the bankruptcy court in this case.
- ☐ Check box if the address differs from the address on the envelope sent to you by the court.

THIS SPACE IS FOR
COURT USE ONLYACCOUNT OR OTHER NUMBER BY WHICH CREDITOR IDENTIFIES
DEBTOR: 0473Check here if this claim ☐ replaces
☐ amends a previously filed claim, dated: _____

1. BASIS FOR CLAIM

- ☐ Goods sold
- ☐ Services performed
- ☐ Money loaned
- ☐ Personal injury/wrongful death
- ☐ Taxes

☒ Other (Describe briefly) Interest, liquidated damages, fines & penalties,
contingent drawbacks and unliquidated/contingent duties, fees and other charges

☐ Retiree benefits as defined in 11 U.S.C. § 1114(a)

☐ Wages, salaries, and compensation (Fill out below)

Your social security number _____

Unpaid compensation for services performed
from _____ to _____ (date) (date)

2. DATE DEBT WAS INCURRED See Attached

3. IF COURT JUDGMENT, DATE OBTAINED: _____

4. TOTAL AMOUNT OF ADMINISTRATIVE CLAIM: \$ 5,897,837.63 + unliquidated/contingent

☐ Check this box if claim includes interest or other charges in addition to the principal amount of the claim. Attach itemized statement of all additional charges.

5. Brief Description of Claim (attach any additional information):

COPY

6. CREDITS AND SETOFFS: The amount of all payments on this claim has been credited and deducted for the purpose of making this proof of claim. In filing this claim, claimant has deducted all amounts that claimant owes to debtor.

7. SUPPORTING DOCUMENTS: Attach copies of supporting documents, such as promissory notes, purchase orders, invoices, itemized statements of running accounts, contracts, court judgments, or evidence of security interests. DO NOT SEND ORIGINAL DOCUMENTS. If the documents are not available, explain. If the documents are voluminous, attach a summary. Any attachment must be 8-1/2" by 11".

8. DATE-STAMPED COPY: To receive an acknowledgement of the filing of your claim, enclose a stamped, self-addressed envelope and copy of this proof of claim.

THIS SPACE IS FOR
COURT USE ONLY

RECEIVED

JUL 15 2009

KURTZMAN CARSON CONSULTANTS

Date

JUL 14 2009

Sign and print the name and title, if any, of the creditor or other person
authorized to file this claim (attach copy of power of attorney, if any)Deborah W. Woffley
Kara N. Woffley
Chief, Debt Collection Section

Attachment A

This claim reflects the known liability of the debtor to this agency of the United States. The United States reserves the right to amend this claim to assert subsequently discovered liabilities. This agency holds subject to setoff against this claim a debt owed to the debtor of \$643,187.02. The identification of any sums held subject to setoff is without prejudice to any other right under 11 U.S.C. § 553 to set off, against this claim, debts owed to debtor by this or any other federal agency.

Delphi Corporation
Case No. 05-44481 (RDD)

Administrative Expense Claim

REFUNDS

Entry Number	Entry Date	Liquidation Date	Port of Entry	Amount
300-48329335	May 8, 2009	July 10, 2009	Detroit, MI	\$64,735.73
300-48329368	May 8, 2009	July 10, 2009	Detroit, MI	\$40,224.99
300-48329384	May 8, 2009	July 10, 2009	Detroit, MI	\$9,673.96
300-48329533	May 8, 2009	July 10, 2009	Detroit, MI	\$168,559.76
300-48329780	May 13, 2009	July 10, 2009	Detroit, MI	\$48,676.94
300-48329806	May 14, 2009	July 10, 2009	Detroit, MI	\$66,855.49
300-48329954	May 15, 2009	July 10, 2009	Detroit, MI	\$71,928.46
300-48330184	May 21, 2009	July 10, 2009	Detroit, MI	\$61,839.32
300-48330218	May 26, 2009	July 10, 2009	Detroit, MI	\$42,821.82
300-48330226	May 26, 2009	July 10, 2009	Detroit, MI	\$629.42
300-48330374	May 28, 2009	July 10, 2009	Detroit, MI	\$67,241.13
Total =				<u>\$643,187.02</u>

See Attachment A.

The above refunds were diverted for the purpose of setoff; however, they are not deducted from the total amount of the administrative claim.

Delphi Corporation
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Administrative Expense Claim

Liquidated Damages

CBP Case Number	Violation Date	Violation	Amount Due
2009-3801-200752-01 *	March 2, 2009	other liquidation damages 19 U.S.C. § 1484(B)	\$331,392.00
2009-3801-200853-01 *	April 1, 2009	other liquidation damages 19 U.S.C. § 1484(B)	\$5,000,000.00
2009-3801-201003-01 *	May 4, 2009	other liquidation damages 19 U.S.C. § 1484(B)	\$5,000,000.00
2009-3901-200295-01	January 4, 2009	19 C.F.R. § 10.39(D)(1)	\$896.00
Total (maximum liability under two bond periods) =			<u>\$5,000,896.00</u>

* These cases were a result of debtor's failure to file reconciliation on flagged entry summaries.

Fines & Penalties

CBP Case Number	Violation Date	Violation	Amount Due
2009-2304-300020-01	October 23, 2006	19 U.S.C. § 1592	\$55,068.04

See attached copy of case no. 2009-2304-300020-01 explaining the violation.

DEPARTMENT OF HOMELAND SECURITY U.S. OF CUSTOMS AND BORDER PROTECTION NOTICE OF PENALTY OR LIQUIDATED DAMAGES INCURRED AND DEMAND FOR PAYMENT 19 USC 1618, 19 USC 1623		CASE NUMBER F02 2009230430002001 PORT CODE AND NAME 2304 LAREDO, TX INVESTIGATION FILE NO.	
DELPHI CORPORATION P.O. BOX 5091 TROY MI 48007 ID: 38343047300			
DEMAND IS HEREBY MADE FOR PAYMENT OF \$55,068.04, REPRESENTING PENALTIES ASSESSED AGAINST YOU FOR VIOLATION OF LAW OR REGULATION, OR BREACH OF BOND, AS SET FORTH BELOW: ON OCTOBER 23, 2006 DELPHI CORPORATION FILED PROTEST 230406100064 (EXHIBIT A) FOR REFUND OF DUTIES BASED ON MISCLASSIFICATION OF IMPORTED MDSE ON 34 ENTRY SUMMARIES. COMMODITIES INVOLVED WERE RADIOS WITH CD PLAYERS AND XM SATELLITE RADIO RECEIVERS. QUERIES DONE REVEALED THAT MONIES HAD ALREADY BEEN REFUNDED FOR ALL THE ENTRY SUMMARIES ON TWO DIFFERENT NAFTA RECONCILIATION ENTRIES. REFUNDS WERE ISSUED FOR THE ENTIRE DUTIES AND MERCHANDISE PROCESSING FEES UNDER ENTRIES GN3-00036583 AND GN3-00036617 ON AUGUST 04, 2006 AND AUGUST 25, 2006, RESPECTIVELY (EXHIBITS B AND C). THIS IS NOT THE FIRST TIME DELPHI HAS FILED PROTESTS REQUESTING REFUND REQUESTS FOR ENTRY SUMMARIES WHERE REFUNDS HAVE ALREADY BEEN ISSUED. FURTHER RESEARCH CONDUCTED REVEALED THAT PROTEST 230405100038 DATED MARCH 17, 2005 (EXHIBIT D) WAS FILED FOR MISCLASSIFICATION REQUESTING REFUND OF DUTIES PAID. ENTRY SUMMARY GN3-93981818 SHOWED THAT A REFUND FOR SAME SUMMARY LINE ITEM HAD BEEN ISSUED UNDER PROTEST 230405100044 (EXHIBIT E) ON MAY 27, 2005. COMMERCIAL FRAUD 1592			
LAW OR REGULATION VIOLATED		BOND BREACHED	
19USC1592		BOND TYPE:	
BOND#:		DATE:	
DESCRIPTION OF BOND:	FORM NUMBER:	AMOUNT:	DATE:
NAME AND ADDRESS OF PRINCIPAL ON BOND			
NAME AND ADDRESS OF SURETY ON BOND			SURETY NO:
IF YOU FEEL THERE ARE EXTENUATING CIRCUMSTANCES, YOU HAVE THE RIGHT TO OBJECT TO THE ABOVE ACTION. YOUR PETITION SHOULD EXPLAIN WHY YOU SHOULD NOT BE PENALIZED FOR THE CTED VIOLATION. WRITE THE PETITION AS A LETTER OR IN LEGAL FORM; SUBMIT IN (DUPLICATE) ADDRESSED TO THE COMMISSIONER OF CUSTOMS AND BORDER PROTECTION, AND FORWARD TO THE FP&F OFFICER AT: U.S. CUSTOMS SERVICE/ATTN:FPF, P.O. BOX 3130, LAREDO, TX 780443130			
UNLESS THE AMOUNT HEREIN DEMANDED IS PAID OR A PETITION FOR RELIEF IS FILED WITH THE FP&F OFFICER WITHIN THE INDICATED TIME LIMIT, FURTHER ACTION WILL BE TAKEN IN CONNECTION WITH YOUR BOND OR THE MATTER WILL BE REFERRED TO THE UNITED STATES ATTORNEY.			
TIME LIMIT FOR PAYMENT OR FILING PETITION FOR RELIEF:			
60 DAYS FROM THE DATE OF THIS NOTICE			
SIGNATURE:		TITLE	DATE
BY		D	12/05/2008 (/ /)

Delphi Corporation
Case No. 05-44481 (RDD)

Administrative Expense Claim

UNLIQUIDATED ACCELERATED DRAWBACK ENTRIES *

Pursuant to 19 C.F.R. Part 191.92

Entry Number	Entry Date	Port of Entry	Accelerated Drawback Duty Refunds Paid to Debtor
WY7-10030682	September 23, 2008	Chicago, IL	\$89,137.23
WY7-10031854	October 27, 2008	Chicago, IL	\$89,947.15
WY7-10031862	October 27, 2008	Chicago, IL	\$68,075.30
WY7-10031870	October 24, 2008	Chicago, IL	\$86,120.26
WY7-10031888	October 24, 2008	Chicago, IL	\$86,220.54
WY7-10031896	October 27, 2008	Chicago, IL	\$88,428.97
WY7-10031912	October 24, 2008	Chicago, IL	\$46,285.49
WY7-10032035	November 3, 2008	Chicago, IL	\$2,750.96
WY7-10032043	November 3, 2008	Chicago, IL	\$24,881.70
WY7-10032472	December 22, 2008	Chicago, IL	\$84,994.79
WY7-10032480	December 16, 2008	Chicago, IL	\$82,829.88
WY7-10032514	December 22, 2008	Chicago, IL	\$71,687.20
WY7-10033132	March 4, 2009	Chicago, IL	\$9,020.75
Total =			<u>\$830,380.22</u>

* See Attachment 1.

Attachment 1

A drawback claim filed by an importer is a request that Customs refund duties paid upon the importation of merchandise when the merchandise is later exported in some form or when substitute merchandise is exported. See generally 19 U.S.C. § 1313; 19 C.F.R. Part 191. Generally, Customs may refund up to 99% of previously paid duties. 19 U.S.C. § 1313(a); § 1313(j).

In the case of a non-accelerated drawback claim, the claimant makes the claim, but it is not paid until after Customs has determined that the claimant is entitled to payment. In the case of an accelerated drawback claim, the claimant posts a bond and, therefore, is able to receive payment of the claim before Customs determines that the claimant is entitled to payment. This matter involves accelerated drawback claims.

When accelerated drawback is requested and paid, a Customs office may approve the drawback subject to later audit. 19 C.F.R. §§ 191.91-191.93; 19 C.F.R. § 191.61. After Customs has paid an accelerated drawback claim, Customs reviews the claim and makes a determination as to whether the claim was correct. This is referred to as the liquidation process.

At the present time, Customs has not liquidated these accelerated drawback claims. As a result, Customs has asserted a contingent claim for the underlying accelerated drawback payments made to the Debtor. To the extent they are able, the responsible ports will be instructed to review and liquidate these drawback claims. However, postponement of the liquidation process may be required for one or more of following reasons: 1) the ports are awaiting a determination from the Office of Regulations and Rulings on a related issue, 2) additional documents are needed from the Debtor/Importer, 3) related litigation must be resolved before the entries can be liquidated, 4) the documentation is voluminous and going through it is going to require additional time, or 5) claims have been selected for verification as set out at 19 C.F.R. § 191.61. As dictated by the eventual liquidations, Customs will amend its proof of claim.

Delphi Corporation
Case No. 05-44481 (RDD)
Administrative Expense Claim
Interest - Reconciliation Entries

Bill Number	Entry Number	Entry Date	Liquidation Date	Interest Due
45342800	300-48329608	May 11, 2009	July 17, 2009	\$3,494.27
45342801	300-48329855	May 18, 2009	July 17, 2009	\$2,111.41
45342802	300-48330069	May 22, 2009	July 17, 2009	\$2,603.16
45342803	300-48330085	May 22, 2009	July 17, 2009	\$2,648.44
45342804	300-48330259	May 29, 2009	July 17, 2009	\$1,532.09
Total =				<u>\$12,389.37</u>

Interest will continue to accrue until paid.

Delphi Corporation
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UNLIQUIDATED ENTRIES

There are at least 37,000 unliquidated post-petition entries which may liquidate with duty, fees, or other charges due U.S. Customs and Border Protection per 19 CFR 159.1 thru 159.58.

Entry Number

Entry Date

Port of Entry

For a listing of unliquidated post-petition entries, please see attached CD (inserted inside envelope).

Included in the claim is a list of unliquidated entries. A commercial importer can make entry of merchandise, submit certain minimal documentation, and receive release of that merchandise immediately upon the completion of any required inspection. See 19 C.F.R. Parts 141 and 142. Within ten working days after entry, the importer must file entry documents with CBP, giving the details of the importation, and provide payment of the duties, fees, and other charges the importer estimates are due. CBP has a limited amount of time to review the entry and assess any additional amounts due, refund excess amounts deposited, or, in most cases liquidate the entry with no change. See 19 U.S.C. § 1504. This review process is referred to as liquidation and is described in CBP regulations at 19 C.F.R. Part 159.